INDIANA TAX COURT

Cases Transmitted Week of 5/1/06

Name: Simon Property Group, LP v. Ind. Dept. of State Revenue

Case No. 49T10-0605-TA-46

Date Filed: 5/1/06

Attorneys: William W. Barrett

WILLIAMS HEWITT & ROBBINS, LLP

600 N. Emerson Ave.

P.O. Box 405

Greenwood, IN 46142-0405

(317) 888-1121

Type of Tax: Sales – taxpayer challenges whether maintenance agreements are subject to sales tax.